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The Role of the Electronic Village Samsat Application (E-SAMDES) in Increasing Regional Original Revenue of Lampung Province

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Abstract. This study aims to analyze the implementation of the Village Electronic Samsat Application (E-SAMDES) in increasing Lampung Province's Regional Original Revenue (PAD) through Motor Vehicle Tax (PKB). The study uses a descriptive qualitative approach with an analysis of the George C. Edward III Policy Implementation Model which includes aspects of communication, resources, implementer disposition, and bureaucratic structure. Data were obtained through in-depth interviews, observation, and documentation of 13 informants consisting of officials of the Lampung Province Regional Revenue Agency, BUMDes officers, and taxpayers. Data analysis techniques were carried out interactively through the stages of data reduction, data presentation, and drawing conclusions. The results show that the implementation of E-SAMDES has been running since 2022 and provides easy access to PKB payments for village communities. However, the contribution of PKB realization through E-SAMDES is still very low, namely below 1% of the total realization of PKB in Lampung Province during the 2022–2025 period. This condition indicates that E-SAMDES has not yet functioned as a primary instrument in increasing regional tax revenue. Implementation barriers primarily lie in uneven policy communication, limited human resources and infrastructure, less-than-proactive implementation, and suboptimal bureaucratic coordination. These findings underscore the need for systematic policy implementation strengthening to optimize E-SAMDES's contribution to PAD.

Keywords: E-Samdes; PAD; Motor vehicle tax

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1. Introduction

Lampung Province faces several challenges in ensuring the effectiveness and efficiency of Motor Vehicle Tax (PKB) collection. In practice, tax collection frequently encounters various obstacles, including low levels of taxpayer compliance, limited public awareness regarding tax obligations, and administrative procedures that are still perceived as complicated. These conditions not only hinder the optimization of Local Own-Source Revenue (PAD) but also have the potential to generate dissatisfaction among taxpayers. Furthermore, the service system at Samsat offices is often regarded as complex, making it difficult for the public to fulfill their PKB payment obligations. These challenges are particularly significant for taxpayers residing in rural areas or those who must travel long distances to reach service offices, thereby limiting access to quality public services.

The Provincial Government of Lampung has intensified efforts to encourage taxpayers to fulfill their PKB obligations in a timely manner. To enhance taxpayer compliance, the government, through the Lampung Provincial Revenue Agency (Bapenda), has introduced a modern, digital-based tax administration system. One of these innovations is the E-SAMDES (Electronic Village Samsat)



application, designed to simplify and expand access to PKB payment services for rural communities by utilizing information technology and cross-agency collaboration.

However, preliminary data and field findings indicate that the implementation of the E-SAMDES application has not yet been fully optimal. This is reflected in disparities in utilization levels across regions, uneven PKB transaction volumes through the application, and the inability of some villages to operate the service effectively. These obstacles are primarily caused by limited internet infrastructure, insufficient human resource capacity among village officials, and low levels of digital literacy and public understanding of the E-SAMDES service mechanism.

This phenomenon suggests that the implementation of the E-SAMDES application in collecting PAD in Lampung Province remains suboptimal and uneven, both in terms of continuity of use and regional distribution. Such conditions point to several inhibiting factors, including disparities in technological readiness, varying levels of human resource competence among village officials, differences in community digital literacy, and the effectiveness of policy dissemination. Therefore, this situation provides a strong empirical basis for a more in-depth analysis of how the implementation of the E-SAMDES application contributes to increasing PAD in Lampung Province.

A review of previous studies on the digitalization of Samsat services and the implementation of E-SAMDES reveals several research gaps that form the foundation of this study. First, most prior research has focused primarily on measuring program effectiveness, public satisfaction, participation, and taxpayer compliance, using either descriptive qualitative or quantitative associative approaches. However, these studies have not comprehensively examined the policy implementation process of E-SAMDES as a public policy involving multiple actors and institutional structures.

Second, previous research has generally been conducted within limited geographical scopes, such as specific villages or districts, and therefore has not adequately captured the complexity of E-SAMDES implementation at the provincial level. In contrast, policy implementation at the provincial level involves more complex cross-agency coordination, bureaucratic processes, and policy communication between provincial, district/city, and village governments.

Third, although several studies have identified inhibiting factors such as low digital literacy, limited human resources, and infrastructure constraints, they have not integrated these empirical findings into a comprehensive policy implementation framework. In particular, the application of the George C. Edward III Policy Implementation Model as the primary analytical framework remains limited in E-SAMDES research.

Fourth, prior studies tend to examine implementation barriers in a fragmented manner, focusing solely on either the community or implementing officials. The interrelationships among implementation variables namely communication, resources, implementer disposition, and bureaucratic structure have not been systematically analyzed within an integrated conceptual framework.

Based on these research gaps, this study aims to comprehensively analyze the implementation of the E-SAMDES application in Lampung Province using the George C. Edward III Policy Implementation Model. This study seeks to fill the gap in provincial-level research and provide a deeper understanding of digital policy implementation dynamics in regional taxation, while contributing to both theoretical and empirical developments in public administration studies.

Literature Review

E-SAMDES

As a public service innovation, the E-SAMDES application was developed by the Samsat Advisory Team of Lampung Province to expand access to Motor Vehicle Tax (PKB) payments for rural communities located far from Samsat service offices. This service scheme enables communities to fulfill their PKB obligations through Village-Owned Enterprises (BUMDes) by utilizing the E-SAMDES application, thereby eliminating the need for in-person visits to Samsat offices. The implementation of the E-SAMDES program is carried out through collaboration among the Provincial Government of Lampung, the Lampung Regional Police, Bank Lampung, Jasa Raharja, and BUMDes. This cross-agency synergy aims to improve accessibility, efficiency, and transparency in motor vehicle tax services at the village level.

Local Own-Source Revenue (PAD)

Bastian (2002), as cited in Nasir (2019), explains that Local Own-Source Revenue (PAD) encompasses all revenues derived from regional taxes and levies, non-tax revenues such as profits from regionally owned enterprises (BUMD), as well as income generated from investment activities

and the utilization of natural resources. Similarly, Halim (2007), as cited in Nasir (2019), defines PAD as revenue obtained from a specific region and collected in accordance with regional regulations, in line with prevailing laws and statutory provisions.

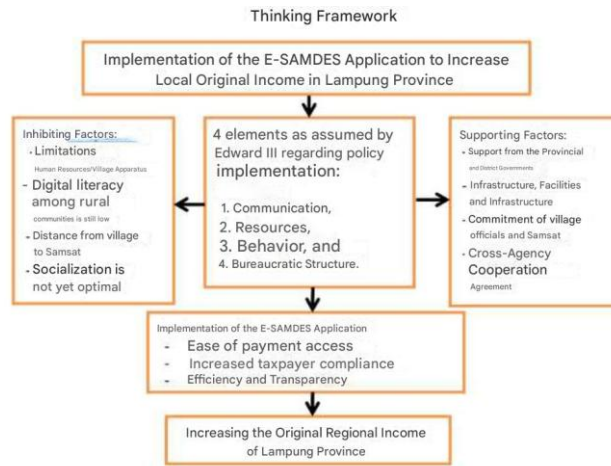
Motor Vehicle Tax (PKB)

Regulations governing financial relations between the central and regional governments are stipulated in Law No. 1 of 2022. Article 7 of the law classifies Motor Vehicle Tax (PKB) as a tax imposed on motor vehicle ownership and/or control. In line with this provision, Siahaan (2010), as cited in Norajanuarti Panjaitan (2017), defines PKB as a levy imposed on individuals or entities for the ownership or control of motor vehicles.

Table 1. Previous Research

No	Researcher / Year & Location	Research Focus	Methods & Characteristics	Key Findings	Relation to This Research
1	Manasikana, Ridwansyah & Kurniawan (2024) Wates Village, Central Lampung	Implementation of E-SAMDES as a tax administration reform	Descriptive qualitative; evaluation of the implementation of E-SAMDES	E-SAMDES is not yet fully online; network constraints & system adaptation	Similarly, discussing the implementation of E-SAMDES; this study extends the analysis to the Edward III model (communication, HR, disposition, bureaucracy) as well as at the Lampung provincial level. (JPTAM)
2	Yusnita & Juwita (2025) Pesawaran Regency, Lampung Province	Effectiveness of E-SAMDES on PAD	Descriptive qualitative; evaluation of program effectiveness	Office location constraints, responsive service, low public understanding	Equally highlighting the barriers to public understanding & service efficiency; this study analyzes with the theoretical framework of Edward III. (Warunayama)
3	Priyono et al. (2022) North Jakarta	Public participation in E-SAMSAT services during the pandemic	Descriptive qualitative	Participation is quite good but access is limited & digital literacy is low	Provides national context on digital literacy barriers that also arise in the E-SAMDES field. (ilomata.org)
4	Hasbyel Fahmi & Ilhami (2023) Banten Province	Digitalization of Samsat services & public satisfaction	Qualitative	Satisfaction regarding access and service; the importance of two-way communication	This research expands by focusing on the clarity of communication and the attitude of service providers according to the Edward III model. (Sean Institute)
5	Princess S (2025) Sukabumi Regency	The influence of E-SAMSAT & services on taxpayer compliance	Associative quantitative	E-Samsat has a positive impact on taxpayer compliance	This research focuses on the context of village services (E-SAMDES) & structural/HR barriers qualitatively. (IUMS Journal)

Extensive research has been conducted on the digitalization of Motor Vehicle Tax (PKB) payment services and public service innovation in regional taxation at both national and regional levels. These studies provide important references for understanding the implementation of the Village Electronic Samsat Application (E-SAMDES) as a reform in tax administration and an instrument for increasing Local Own-Source Revenue (PAD). A review of previous research is necessary to position the present study within the existing literature, identify similarities and differences, and highlight its academic contribution and novelty.



Source: Managed by the author, 2026

2. Methods

According to Arikunto (2018), a research object refers to anything that becomes the primary focus of a study and is directly related to the research problems and objectives. In line with this definition, the object of this study is the implementation of the Electronic Village Samsat (E-SAMDES) application, which serves as the central focus in examining efforts to increase Local Own-Source Revenue (PAD) in Lampung Province.

This study employed primary data obtained through direct observation of work activities and planning processes carried out by the Lampung Provincial Revenue Agency (Bapenda), including both established and ongoing programs. Data collection was conducted through participatory observation, allowing the researcher to be directly involved at the research site and to engage in activities related to the research focus. In addition to observation, primary data were also collected through in-depth interviews with selected informants.

Secondary data were gathered through a review of official documents and publications issued by the Lampung Provincial Revenue Agency, including information available on its official website and social media platforms. The informants who provided data for this study were officials from the Lampung Provincial Revenue Agency. They were selected based on their direct involvement and relevance to the implementation of policies and the management of Motor Vehicle Tax (PKB) collection supported by the E-SAMDES system.

Variables	Indicator	Sub-Indicators	Data source	Data collection technique
Communication	Socialization of E-Samdes policy	Clarity of policy information- Intensity of socialization- Socialization media (face-to-face, digital, banners, etc.)	Bapenda, UPTD Samsat, Village Government, Community	Interview, Observation, Documentation
	Understanding of implementers and the community	Understanding E-Samdes procedures - Understanding the benefits of E-Samdes	Village apparatus, BUMDes, Taxpayers	Interview
Resource	Human resources (HR)	Number of E-Samdes officers - Competence and training of officers	Bapenda, Village Government, BUMDes	Interview, Documentation
	Financial resources	Budget support - E-Samdes operational financing	Regional Revenue Agency	Interview, Documentation
	Infrastructure and technology	Internet network availability - Supporting devices (computers, applications, systems)	Village Government, BUMDes	Observation, Documentation

Disposition (Attitude of the Implementer)	Implementation commitment	Seriousness in implementing the program - Consistency of service	Village officials, Samsat officers	Interview
	Attitude towards policy	Response to digital innovation- Readiness to accept change	Village apparatus, BUMDes	Interview
	Responsibility and integrity	Honesty in service - Accountability of implementation	Implementing apparatus	Interview, Observation
Bureaucratic Structure	Standard Operating Procedure (SOP)	Clarity of service SOPs - Compliance with SOPs	Bapenda, UPTD Samsat	Documentation, Interview
	Division of tasks and authority	Clarity of roles between agencies - There is no overlapping of tasks	Bapenda, UPTD Samsat, Village	Interview
	Inter-agency coordination	Coordination intensity - Cooperation mechanism	Bapenda, Samsat, Village Government	Interview, Documentation

By applying the George C. Edward III policy implementation model, this study aims to systematically identify the supporting and inhibiting factors affecting the implementation of the E-SAMDES application, as well as to formulate relevant policy recommendations to enhance its contribution to the Local Own-Source Revenue (PAD) of Lampung Province.

This study employs a qualitative research design with a descriptive approach. The data analysis techniques were applied to provide an in-depth and systematic understanding of the implementation of the E-SAMDES application in increasing Lampung Province's Local Own-Source Revenue (PAD). Data analysis commenced at the initial stage of data collection and was conducted continuously throughout the research process until the study was completed.

3. Results and Discussion

Result

Data were collected through interviews, observation, and documentation. The study focused on the implementation of the E-SAMDES application in increasing Local Own-Source Revenue (PAD) in Lampung Province. Interviews were conducted with the Head of the Regional Revenue Management Unit (UPTD) Region V, the Head of the Revenue Information Technology Sub-Division, the Head of Tax Sub-Division I, five BUMDes representatives, and five taxpayers.

This research was conducted at the Lampung Provincial Revenue Agency (Bapenda). The E-SAMDES application represents a digital-based public service innovation aimed at enhancing Local Own-Source Revenue. It plays a significant role in improving service efficiency, expanding public access to Motor Vehicle Tax (PKB) payments, and supporting regional development. The efforts undertaken by Bapenda involve the adoption of technology and the improvement of the PKB payment system through the E-SAMDES application.

This initiative was explained by the Head of the Regional Revenue Management UPTD for East Lampung, Mr. Badaruddin, S.Sos., M.M., in an interview conducted on January 5, 2026:

“In line with the development of information technology, the Lampung Provincial Government, through the Regional Revenue Agency (Bapenda), has introduced various innovations in public services to facilitate motor vehicle tax payments. One such innovation is the Electronic Village Samsat (E-SAMDES) application, which can be downloaded from the Play Store and accessed via smartphone. This application aims to improve efficiency and accelerate administrative processes that previously required considerable time.”

An interview was also conducted with the Head of the Revenue Information Technology Sub-Division, Mrs. Puji Astuti, S.IP., M.M., on January 6, 2026:

“We launched a digital-based application to make it easier for people to pay Motor Vehicle Tax using their smartphones. The application was introduced in 2022 during the transition period following the COVID-19 pandemic. It was designed particularly to assist rural communities located far from the main Samsat office, making the payment process more efficient. The application can be used for PKB payments, STNK validation, and other services related to motor vehicle taxation. We disseminated information about this application through mass media, social media, billboards, and

direct outreach activities in schools, markets, and public spaces. However, successful implementation also requires support from district and village governments as well as the community.”

Another interview was conducted with Ms. Leni Julista, S.E., M.M., Head of Tax Sub-Division I:

“PKB is one of the taxes with the largest revenue potential in Lampung Province. With the number of vehicles increasing every year, service improvements are necessary to enhance taxpayer awareness. In 2025 alone, there are more than four million vehicles in Lampung, with a revenue target of approximately 1.3 trillion rupiah. To achieve these targets, innovation is essential, including the E-SAMDES application. Although the application is accessible to many villages, some BUMDes have not yet been able to utilize it because they have not signed a cooperation agreement (MoU) with Bapenda.”

Interviews were also conducted with taxpayers to capture public responses. Mr. Edward stated:

“This application makes it easier to pay taxes. I learned about it through social media. After seeing information on Instagram, I followed the instructions. It saves time and eliminates the need to queue under the sun.”

Mr. Janata explained:

“I learned about the application from a billboard near the Bapenda office. It saves time and simplifies the process, which used to involve complicated documents and long queues.”

Mr. Sutrisno noted:

“I just recently learned about the application from a tax officer. In the future, I prefer using the application rather than visiting the office.”

Mr. Agus Purwanto stated:

“In this modern era, innovations like this are necessary. Now that tax payments can be made online, people no longer have an excuse not to pay. It is convenient and accessible anytime.”

Mr. Andiyansyah added:

“This application benefits both the public and the government. People now have options—those who cannot visit the office can pay via smartphone. It also helps reduce queues. As long as the government provides clear procedures, the system is not complicated.”

Based on interviews and observations, the findings indicate that the E-SAMDES application has been implemented according to its intended function. The process begins with taxpayer registration at the BUMDes office or designated E-SAMDES service points. Trained officers assist taxpayers with administrative procedures, including vehicle data verification and PKB payment processing. Transaction data are directly integrated with the systems of the Traffic Directorate (Dirlantas) and Bapenda of Lampung Province.

The implementation of E-SAMDES has contributed to simplifying tax payment procedures, reducing queues at Samsat offices, and enhancing administrative transparency. Compared to conventional services, E-SAMDES reduces travel time, waiting time, and associated costs, thereby increasing service efficiency.

The study also shows a gradual increase in the utilization of the E-SAMDES application, both in terms of the number of participating villages and the volume of PKB transactions processed through the system. This growth has been influenced by improved service accessibility and ongoing socialization efforts conducted by Bapenda and BUMDes under the guidance of the Lampung Provincial Office for Village Community Empowerment. Data on the number of BUMDes that have signed Cooperation Agreements (PKS) to implement the E-SAMDES application are presented below:

Table 3. Data on BUMDES users of the E-SAMDES application

No.	Regency	Number of BUMDES	Number of E-SAMDES Application Transactions
1	West Lampung	14 Village-Owned Enterprises	629,694,660
2	South Lampung	25 Village-Owned Enterprises	1,516,682,459
3	Central Lampung	39 Village-Owned Enterprises	6,381,772,755
4	East Lampung	33 Village-Owned Enterprises	5,552,619,097
5	North Lampung	19 Village-Owned Enterprises	1,490,358,259
6	Mesuji	16 Village-Owned Enterprises	216,399,870
7	Pesawaran	10 Village-Owned Enterprises	95,202,793

8	West Coast	9 Village-Owned Enterprises	325,932,788
9	Pringsewu	25 Village-Owned Enterprises	495,591,195
10	Tanggamus	20 Village-Owned Enterprises	276,115,916
11	Tulang Bawang West Tulang	31 Village-Owned Enterprises	345,467,631
12	Bawang	16 Village-Owned Enterprises	1,277,484,513
13	Right Way	20 Village-Owned Enterprises	217,325,745
	Total	178 Village-Owned Enterprises	

Source: data processed 2025

Discussion

Analysis of the Implementation of the E-SAMDES Application in Increasing the Original Regional Income of Lampung Province Based on the George C. Edward III Model

Communication

The communication aspect in the implementation of the E-SAMDES Application is reflected in the socialization activities conducted for agencies involved in its implementation, namely the Lampung Provincial Bapenda, the Lampung Police Traffic Directorate, the PMD Service, Regency Governments, BUMDes, and the community. The results of the study indicate that the Lampung Provincial Bapenda has conducted coordination meetings intensively and carried out public outreach through print media, billboards, and social media platforms (Instagram and YouTube). Information regarding procedures, benefits, and requirements for using the E-SAMDES Application is also delivered directly to officers at BUMDes. However, the effectiveness of communication remains uneven due to differences in district size and the wide distribution of rural communities. Some taxpayers still do not fully understand the operational mechanisms of the E-SAMDES Application, indicating the need to increase the intensity, diversity, and alternative methods of socialization.

Resources

In terms of resources, the implementation of the E-SAMDES Application is supported by the availability of human resources, budget allocations, and technological facilities and infrastructure. Village officials and E-SAMDES officers have received technical training on how to operate the application. Nevertheless, limited human resources and the varying readiness levels of BUMDes officials remain obstacles to optimal service delivery.

Disposition (Attitude of the Implementers)

In implementing the E-SAMDES Application, the study found that several village officials serving as E-SAMDES and Samsat officers demonstrated positive attitudes and a high level of commitment to electronic-based public service innovation. However, some officials still exhibited a passive attitude and tended to be cautious in adopting changes in public services through the application, mainly due to concerns about potential technical and administrative errors. This attitude has resulted in less-than-optimal performance. The use of the E-SAMDES Application as an instrument of electronic-based public service aligns with Edward III's view that implementers who do not fully support a policy may hinder the achievement of its objectives, even when the policy has been well designed.

Bureaucratic Structure

Based on the research findings, the bureaucratic structure supporting the implementation of the E-SAMDES Application has been institutionally strengthened through cross-agency synergy involving the Lampung Provincial Revenue Agency, the Lampung Police Traffic Directorate, Bank Lampung, and BUMDes. However, at the operational level, several issues persist, particularly concerning inter-agency coordination and administrative procedures that tend to be complex. Furthermore, the implementing apparatus' understanding of the division of authority and service flow is not evenly distributed, which ultimately affects the speed and effectiveness of service delivery to the community.

4. Conclusion and Recommendation

Conclusion

Based on the research findings, the E-SAMDES application has been implemented in Lampung Province since 2022 and serves as an alternative and convenient payment channel for rural communities to pay Motor Vehicle Tax (PKB). However, the contribution of PKB revenue generated through E-SAMDES remains very limited, accounting for less than 1% of the total PKB realization during the 2022–2025 period. This indicates that E-SAMDES has not yet functioned optimally as a primary instrument for increasing Regional Original Revenue (PAD).

The suboptimal implementation is influenced by several key factors, namely uneven policy communication, limited human resource capacity and technological infrastructure, a less-than-proactive disposition among implementers, and bureaucratic coordination that still requires improvement. These four variables are interrelated and collectively affect the overall effectiveness of policy implementation.

Theoretically, this research contributes to the development of George C. Edward III's Policy Implementation Model by applying it to the context of regional tax digitalization at the provincial level. The findings demonstrate that in technology-based policies, the communication and resource dimensions play a dominant role in shaping implementer disposition and determining the effectiveness of bureaucratic structures. Thus, this study enriches the discourse on public policy implementation in the era of regional government digital transformation.

Recommendation

Based on the findings of this study, several policy recommendations are proposed:

1. **Strengthening Integrated Communication Strategies**
The government should enhance policy communication through more structured, continuous, and targeted outreach strategies, particularly in rural areas. This may include collaboration with local community leaders, digital campaigns, and direct socialization programs to improve public understanding of the E-SAMDES system.
2. **Enhancing Human Resource Capacity**
Continuous training programs and technical assistance should be provided to village officials and E-SAMDES operators to improve their competence, confidence, and responsiveness in delivering digital tax services.
3. **Improving Technological Infrastructure**
The government needs to ensure adequate technological facilities and stable internet connectivity in rural areas to support smooth application operations.
4. **Streamlining Bureaucratic Coordination**
Inter-agency coordination mechanisms should be simplified and standardized to reduce administrative complexity, clarify the division of authority, and accelerate service delivery processes.

By implementing these recommendations, the E-SAMDES application is expected to function more effectively and contribute more significantly to increasing Regional Original Revenue (PAD) in Lampung Province in a sustainable manner.

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